

return required to be filed before August 15, 1980.

*Example (2).* Assume the same facts as in Example (1). In addition, during the third quarter A made another taxable gift of \$20,000 to D, and B made a taxable gift of \$24,000 to D. B is required to file a return reporting the taxable gifts made during the second and third quarters on or before November 15, 1980 because B's total taxable gifts exceed \$25,000 (second quarter gifts after taking section 2513 into account =  $\frac{1}{2}$  (\$10,000) - \$3,000 (annual exclusion under section 2503(b)) = \$2,000 plus a \$24,000 gift in the third quarter). Even if A and B had consented to the application of section 2513 for the third quarter, B's return would nevertheless be due on or before November 15, 1980, because an irrevocable consent was not made on a return that was required to be filed prior to November 15, 1980. However, the effect of section 2513 is taken into account for the second quarter because an irrevocable consent was made on a return that was required to be filed prior to November 15, 1980.

*Example (3).* During the first quarter of 1980 A made taxable gifts of \$27,000 to F (\$30,000 - \$3,000 annual exclusion under section 2503(b)). A is required to file a return on or before May 15, 1980. A fails to file a return until August 1, 1980. On that return B, A's spouse, consented to the application of section 2513. The consent on that return is irrevocable under § 25.2513-3. During the second quarter B made taxable gifts of \$14,000 to F. A and B made no other gifts during 1980. B has made total taxable gifts of \$26,000 (\$12,000 for the first quarter and \$14,000 for the second quarter). Therefore, B is required to file a return on or before August 15, 1980. Even if A and B had consented to the application of section 2513 for the second quarter, B's return is nevertheless due on or before August 15, 1980. Assuming no other gifts were made during the year, A's return reporting the second quarter split gift would be due on or before April 15, 1981.

*Example (4).* During the first quarter of 1980 A made taxable gifts of \$20,000 to G. B, A's spouse, files a gift tax return on June 15, 1980 reporting that gift and both A and B signify their consent to the application of section 2513 on that return. In determining whether either spouse has exceeded the \$25,000 amount for the remainder of 1980, the effect of section 2513 will be taken into account for the transfer by gift made in the first quarter.

(d) *Nonresident not citizens of the United States.* In the case of a donor who is a nonresident not a citizen of the United States, paragraphs (a) and (b) of this section shall be applied by substituting "\$12,500" for "\$25,000" each place it appears. For rules relating to whether certain residents of pos-

sessions are considered nonresidents not citizens of the United States, see section 2501(c) and § 25.2501-1(d).

(e) *Effective date.* This section is effective for gifts made after December 31, 1976, and before January 1, 1982.

[T.D. 7757, 46 FR 6929, Jan. 22, 1981. Redesignated and amended by T.D. 7910, 48 FR 40375, Sept. 7, 1983]

**§ 25.6081-1 Extension of time for filing returns.**

It is important that the donor file on or before the due date a return as nearly complete and final as it is possible for him to prepare. However, the district director or director of the service center is authorized to grant a reasonable extension of time for filing returns. Applications for extensions of time for filing gift tax returns must contain a full recital of the causes for delay. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), such application shall be made to the internal revenue officer with whom such return is required to be filed. Except in the case of donors who are abroad, no extension for filing gift tax returns may be granted for more than 6 months. An extension of time for filing a return does not operate to extend the time for payment of the tax or any part thereof, unless so specified in the extension. For extensions of time for payment of tax, see § 25.6161-1. No extension of time for filing a return may be granted unless the application is received by such internal revenue officer before the expiration of the time within which the return must otherwise be filed. The application should, when possible, be made sufficiently early to permit the internal revenue officer to consider the matter and reply before what otherwise would be the due date of the return.

[T.D. 7012, 34 FR 7692, May 15, 1969]

**§ 25.6091-1 Place for filing returns and other documents.**

(a) *In general.* If the donor is a resident of the United States, the gift tax return required by section 6019 shall be filed with the district director for the district in which the legal residence or principal place of business of the donor is located. If the donor is a nonresident